

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial **JOHN R** Last name **WEAR** **Deceased** 03/25/21 Your social security number **356-20-7006**
 If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. **22534 TATE STREET** Apt. no.
 City, town or post office. If you have a foreign address, also complete spaces below. **Clarksburg** State **MD** ZIP code **20871**
 Foreign country name Foreign province/state/county Foreign postal code
 Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse
 At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):
 If more than four dependents, see instr. and check here ▶

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	Child tax credit	Credit for other dependents

Attach Sch. B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a	Tax-exempt interest	2a
3a	Qualified dividends	3a
4a	IRA distributions	4a
5a	Pensions and annuities	5a
6a	Soc. sec. ben.	6a
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7
8	Other income from Schedule 1, line 10	8
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9
10	Adjustments to income from Schedule 1, line 26	10
11	Subtract line 10 from line 9. This is your adjusted gross income	11
12a	Standard deduction or itemized deductions (from Schedule A)	12a
12b	Charitable contributions if you take the standard deduction (see instructions)	12b
12c	Add lines 12a and 12b	12c
13	Qualified business income deduction from Form 8995 or Form 8995-A	13
14	Add lines 12c and 13	14
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15

Standard Deduction for—
 • Single or Married filing separately, \$12,550
 • Married filing jointly or Qualifying widow(er), \$25,100
 • Head of household, \$18,800
 • If you checked any box under Standard Deduction, see instructions.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	1,100
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	1,100
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	1,100
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	1,100
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	2,364
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	2,364
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Sch. 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1,400
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	1,400
33	Add lines 25d, 26, and 32. These are your total payments	33	3,764
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,664
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2,664
Direct deposit? See instructions.	b Routing number 054000030 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 5310771591		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ **Yes. Complete below.** ☐ **No**

Designee's name **Yoav Katz** Phone no. **301-951-8700** Personal identification number (PIN) **46413**

Sign Here

Joint return?
See instructions.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
RETIRE			
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Phone no. Email address

Preparer's name	Preparer's signature	Date	PTIN	Check if:
Yoav Katz	Yoav Katz	03/22/22	P01057947	<input type="checkbox"/> Self-employed

Paid

Preparer Use Only

Firm's name **Katz & Co., P.A.** Phone no. **301-951-8700**

Firm's address **Bethesda MD 20814** Firm's EIN **52-1260827**

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2021)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JOHN R WEAR

Your social security number

356-20-7006

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	4,206
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	4,206

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

JOHN R WEAR

Your social security number

356-20-7006

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	17,124	
2	Enter amount from Form 1040 or 1040-SR, line 11	2	27,173	
3	Multiply line 2 by 7.5% (0.075)	3	2,038	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		15,086
Taxes You Paid	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	1,245	
	b State and local real estate taxes (see instructions)	5b		
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	1,245	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	1,245	
	6 Other taxes. List type and amount ►	6		
	7 Add lines 5e and 6	7		1,245
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
Caution: Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Mortgage insurance premiums (see instructions)	8d		
	e Add lines 8a through 8d	8e		
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
	10 Add lines 8e and 9	10		
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
	13 Carryover from prior year	13		
	14 Add lines 11 through 13	14		
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ►	16		
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a	17		16,331
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

**Statement of Person Claiming
Refund Due a Deceased Taxpayer**
▶ Go to www.irs.gov/Form1310 for the latest information.
▶ See instructions below and on back.

OMB No. 1545-0074

Attachment
Sequence No. **87**

Tax year decedent was due a refund:

Calendar year **2021**, or other tax year beginning , 20 , and ending , 20

Please print or type	Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions. JOHN R WEAR		Date of death 03/25/21	Decedent's social security number 356-20-7006
	Name of person claiming refund WEAR JOHN		Your social security number 578-90-7963	
	Home address (number and street). If you have a P.O. box, see instructions. 22534 TATE STREET			
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. CLARKSBURG MD 20871			

Part I Check the one box that applies to you. You must also complete Part III below. See instructions.

- A ☐ Surviving spouse requesting reissuance of a refund check received in the name of both the decedent and the surviving spouse.
- B ☐ Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed.
- C ☒ Person, other than A or B, claiming refund for the decedent's estate. Also, complete Part II.

Part II Complete this part only if you checked the box on line C above.

	Yes	No
1 Did the decedent leave a will?		<input checked="" type="checkbox"/>
2a Has a court appointed a personal representative for the estate of the decedent?		<input checked="" type="checkbox"/>
b If you answered "No" to 2a, will one be appointed?		<input checked="" type="checkbox"/>
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	<input checked="" type="checkbox"/>	
If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

Part III Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ _____ Date ▶ _____
Phone no. (optional) **240-491-2992**

Taxpayer Identification Number

356-20-7006

T/S	Payer	Gross Distribution	Rollover	Taxable Amount
A	DEFENSE FINANCE AND ACCOUNTING SERV	20,539		20,539
B	US BANK NA INST AS PAYOR AECOM TECH	745		745
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
	Taxpayer	21,284		21,284
	Spouse			
	Total	21,284		21,284

	NIIT	Capital Gain Distribution	Public Safety Officer Exclusion	Federal Withholding	State Withholding	Local Withholding
A				2,364	1,245	
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
N						
O						
Taxpayer				2,364	1,245	
Spouse						
Total				2,364	1,245	

Name

JOHN R WEAR

Taxpayer Identification Number

*****-**-7006**

	2020	2019	2018
1. State and local tax refunds	1. 4,980		
2a. State and local tax refunds with no tax benefit derived	2a.		
2b. Sales tax benefit reduction	2b. 774		
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1	3. 4,206		
4. Total itemized deductions from Schedule A	4. 65,413		
5. Standard deduction	5. 14,050		
6. Subtract line 5 from line 4. If result is zero or less, STOP here The amount on line 3 is not taxable	6. 51,363		
7. Enter the smaller of line 3 or line 6	7. 4,206		
8. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	8. 43,194		
9. Enter the following amount to include on Form 1040, Sch 1, line 1: If line 8 is:	9. 4,206		
• 0 or more, enter the amount from line 7.			
• A negative amount, add lines 7 and 8 and enter net amount, but not less than zero.			

Tax Refund Worksheet for Itemized Deduction Limitation

	2020*	2019*	2018*
1. State and local tax refunds subject to phase-out	1.		
2a. State and local tax refunds with no tax benefit derived	2a.		
2b. Sales tax benefit reduction	2b.		
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1	3.		
Itemized deductions before state and local tax refunds:			
4. Adjusted gross income	4.		
5. AGI threshold	5.		
6. Line 4 minus line 5	6.		
7. Itemized deductions before phase-out	7.		
8. Itemized deductions subject to phase-out	8.		
9. Multiply line 6 by 3% (.03)	9.		
10. Multiply line 8 by 80% (.80)	10.		
11. Phase-out (smaller of line 9 or line 10)	11.		
12. Allowable itemized deductions (line 7 minus line 11)	12.		
Itemized deductions adjusted for state and local tax refund:			
13. Adjusted itemized deductions before phase-out (line 7 minus line 3)	13.		
14. Adjusted itemized deductions subject to phase-out (line 8 minus line 3)	14.		
15. Multiply line 14 by 80% (.80)	15.		
16. Adjusted phase-out (smaller of line 9 or line 15)	16.		
17. Adjusted itemized deductions allowed (line 13 minus line 16)	17.		
18. Standard deduction	18.		
19. Enter the larger of line 17 or line 18	19.		
20. Line 12 minus line 19	20.		
21. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	21.		
22. Enter the following amount to include on Form 1040, Sch 1, line 1: If line 21 is:	22.		
• 0 or more, enter the amount from line 20.			
• A negative amount, add lines 20 and 21 and enter net amount, but not less than zero.			

Name

Taxpayer Identification Number

JOHN R WEAR*****-**-7006**If you are married filing separately and you **lived apart** from your spouse for all of 2021:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable) Also, enter this amount on Form 1040 or 1040-SR, line 6a.	1. <u>5,751</u>
2. Multiply line 1 by 50% (0.50).	2. <u>2,876</u>
3. Add the amounts on Form 1040 or 1040-SR, lines 1, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico	3. <u>25,490</u>
4. Add lines 2 and 3	4. <u>28,366</u>
5. Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20, 23, and 25.	5. <u> </u>
6. Subtract line 5 from line 4	6. <u>28,366</u>
7. Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2021)	7. <u>25,000</u>
8. Subtract line 7 from line 6. If zero or less, enter -0- <ul style="list-style-type: none"> If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2021, enter -0- on Form 1040 or 1040-SR, line 6b. If line 8 is more than zero, go to line 9. 	8. <u>3,366</u>
9. Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2021)	9. <u>9,000</u>
10. Subtract line 9 from line 8. If zero or less, enter -0-	10. <u>0</u>
11. Enter the smaller of line 8 or line 9	11. <u>3,366</u>
12. Enter one half of line 11	12. <u>1,683</u>
13. Enter the smaller of line 2 or line 12	13. <u>1,683</u>
14. Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0-	14. <u>0</u>
15. Add lines 13 and 14	15. <u>1,683</u>
16. Multiply line 1 by 85% (0.85)	16. <u>4,888</u>
17. Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b.	17. <u>1,683</u>

Percentage of total benefits received included as taxable income.

29.3%

Note: If part of your benefits are taxable for 2021 and they include benefits paid in 2021 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.